

EXHIBIT 10

DECLARATION OF MELISSA FOX MURPHY

EMAIL WITH SIGMA FUND IR MANAGER

From: [REDACTED]
Sent: Monday, December 7, 2020 8:06 PM
To: [REDACTED]
Subject: FW: Stablecoin transfer process to VQR

From: Fae Hansen <[REDACTED]>
Sent: Monday, December 7, 2020 11:25 AM
To: Melissa Fox <[REDACTED]>
Cc: Stefan Qin <[REDACTED]>
Subject: Re: Stablecoin transfer process to VQR

Hello Melissa,

I wanted to confirm you have been receiving my emails. Furthermore, I wanted to update you that Stefan's lawyers have been drafting the VQR Multi-feeder letter and Sigma on behalf of VQR is working with [REDACTED] and the lawyers to complete this form. Once completed we will send you a copy so you are aware of the terms as its a VQR document.

Fae

Begin forwarded message:

From: Fae Hansen <[REDACTED]>
Subject: Fwd: Stablecoin transfer process to VQR
Date: December 2, 2020 at 1:42:47 PM EST
To: Melissa Fox <[REDACTED]>
Cc: Stefan Qin <[REDACTED]>

Hello Melissa,

I saw the emails from [REDACTED] and have spoken to Stefan earlier this morning. From my understanding Stefan will be providing the money to make [REDACTED] whole through VQR and it will not be transferred from Sigma. Regarding a one page signed and acknowledge by Stefan this has already been brought up before and from my understanding I thought VQR was already providing this. This one pager should come from VQR as it deals with the amount in VQR fund based on VQR performance those months in which Sigma has no authority.

Please in the future if you do not agree with messaging or the process involving our funds such as the email stated below which was sent on Nov 23rd I would have appreciated you contacting me. The contradicting messages is alarming [REDACTED] hence why he is emailing us and calling. We could have jumped on a call with Stefan and sorted this in advance prior to an investor being involved with the miscommunication.

Best,
Fae

Begin forwarded message:

From: Fae Hansen <[REDACTED]>
Subject: Re: Stablecoin transfer process to VQR
Date: November 23, 2020 at 11:40:24 AM EST
To: [REDACTED] <[REDACTED]>
Cc: Melissa Fox <[REDACTED]>

Hello [REDACTED],

I responded on WhatsApp but also wanted to address your questions here. As of right now our compliance has been approved and we have already started gathering coin. Stefan said that he will be processing the wire early this week.

Regarding your adjusted amount that will have to come from Melissa because VQR will be doing the adjustments. Sigma will be only be transferring your original wire amount of \$131,904.62 and VQR will calculate the difference based on VQR's performance.

Best,
Fae

On Nov 22, 2020, at 6:29 PM, [REDACTED]
<[REDACTED]> wrote:

Hi Fae and Melissa when is the expected closing of the transfer process of the stables to VQR and what would be the size for me ? USD 131K? Or the adjusted amounts making up sept- Nov performance ?